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| APPLICATION NUMBER | FILING OR 371 (c) DATE | FIRST NAMED APPLICANT | ATTY. DOCKET NO./TITLE |
|--------------------|------------------------|-----------------------|------------------------|
| 09/817,111 | 03/26/2001 | Rabindranath Dutta | AUS920010052US1 |

CONFIRMATION NO. 7745

32329
 IBM CORPORATION
 INTELLECTUAL PROPERTY LAW
 11400 BURNET ROAD
 AUSTIN, TX 78758



OC000000020806153

Date Mailed: 10/12/2006

NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 09/19/2006.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

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 MY-HOA NGUYEN
 PTOSS (703) 305-0677 EXT 146

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 11400 BURNET ROAD
 AUSTIN, TX 78758



OC000000020806104

Date Mailed: 10/12/2006

NOTICE REGARDING CHANGE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 09/19/2006.

- The Power of Attorney to you in this application has been revoked by the assignee who has intervened as provided by 37 CFR 3.71. Future correspondence will be mailed to the new address of record(37 CFR 1.33).

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